

Message Text

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17

ACTION EB-07

INFO OCT-01 AF-06 ARA-06 EUR-12 EA-06 NEA-09 ISO-00 COME-00

INT-05 TRSE-00 OPIC-03 L-02 CIAE-00 INR-07 NSAE-00

RSC-01 /065 W

----- 076071

R 281545Z JAN 75

FM AMEMBASSY CONAKRY

TO SECSTATE WASHDC 0462

AMEMBASSY ACCRA

AMEMBASSY ALGIERS

AMEMBASSY ATHENS

AMEMBASSY BAMAKO

AMEMBASSY BELGRADE

AMEMYUSSY CANBERRA

AMEMBASSY FREETOWN

AMEMBASSY GEORGETOWN

AMEMBASSY JAKARTA

AMEMBASSY KINGSTON

AMEMBASSY MONROVIA

AMCONSUL PARAMARIBO

AMEMBASSY PARIS

AMEMBASSY PORT AU PRINCE

AMEMBASSY PORT OF SPAIN

AMEMBASSY SAN JOSE

AMEMBASSY SANTO DOMINGO

AMEMBASSY THE HAGUE

AMEMBASSY YAOUNDE

LIMITED OFFICIAL USE CONAKRY 0144

E.O. 11652: N/A

TAGS: EMIN GV

SUBJECT: GUINEAN BAUXITE TAX

REF: A. STATE 018492 B. CONAKRY 068

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1. EMBASSY AND HALCO COMPUTED TAX AS FOLLOWS: .39 CENTS PER

POUND TIMES .0075 TIMES 2204 POUNDS WHICH GIVES TAX AS \$6.44
PER TON.

2. EMBASSY AND HALCO BASIS FOR ABOVE FIGURES IS LAW NO.
010/AL/75 WHICH EXPANDS ON RADIO VERSION GIVEN IN REF B.
OFFICIALLY GAZETTED VERSION OF LAW NOT AVAILABLE AND THE
FOLLOWING TEXT, WHICH WAS PUBLISHED IN HOROYA, COULD
POSSIBLY HAVE ERRORS IN IT:

3. FOLLOWING IS EMBASSY'S TRANSLATION OF TEXT:

LAW NO. 010/AL/75 CREATING A SPECIAL TAX ON MINING PRODUCTS
AND THEIR DERIVATIVES

THE GUINEAN LEGISLATIVE ASSEMBLY:

- SEEING THE 7, 9, 14, 15 ARTICLES OF THE CONSTITUTION
- AFTER HAVING DELIBERATED
- ADOPTS THE FOLLOWING LAWS;

ARTICLE 1. A SPECIAL EXPORT TAX IS CREATED APPLICABLE TO
MINING PRODUCTS AND THEIR DERIVATIVES.

ARTICLE 2. CONCERNING BAUXITE, THE SPECIAL TAX WILL CORRESPOND
TO A PERCENTAGE OF THE PRICE OF A TON OF INGOT ALUMINUM OF
FIRST FUSION (PREMIERE FUSION). IT WILL BE CALCULATED AS
FOLLOWS:

(A) 0.55 PER CENT (55/100 OF ONE PER CENT) OF THE PRICE OF
A TON OF INGOT ALUMINUM PER TON OF BAUXITE ASSAYED AT 45
PERCENT ALUMINA OR LESS.

(B) 0.55 PERCENT OF THE PRICE OF A TON OF INGOT ALUMINUM
PER TON OF BAUXITE ASSAYING 46-50 PERCENT ALUMINA. (NB: EMBASSY
BELIEVES FIGURE ".55" QUOTED ABOVE SHOULD READ ".5.")

(C) 0.65 PERCENT OF THE PRICE OF A TON OF INGOT ALUMINUM
PER TON OF BAUXITE ASSAYING 51-55 PER CENT ALUMINA.

(D) 0.75 PERCENT OF THE PRICE OF A TON OF INGOT ALUMINUM
PER TON OF BAUXITE ASSAYING 56 PERCENT OR MORE ALUMINA.

ARTICLE 3. CONCERNING ALUMINA, THE TAX IS FIXED AT 1 PERCENT
OF THE PRICE OF A TON OF INGOT ALUMINUM PER TON OF ALUMINA.

ARTICLE 4. CONCERNING ALUMINUM, THE TAX IS FIXED AT 0.2 PER
CENT OF THE PRICE OF A TON OF INGOT ALUMINUM.

ARTICLE 5. CONCERNING IRON ORE, THE TAX IS FIXED AT ONE
US DOLLAR PER TON.

ARTICLE 6. THIS TAX, DUE AT THE GUINEA TREASURY AND PAYABLE
IN CONVERTIBLE FOREIGN CURRENCIES, IS PAID MONTHLY AFTER THE
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CUSTOMS DECLARATIONS ATTEST THE QUANTITY OF MINING PRODUCTS
AND DERIVATIVES EXPORTED DURING THE MONTH.

ARTICLE 7. PRODUCTS MANUFACTURED LOCALLY FROM ALUMINUM OR
FROM IRON WILL BE EXONERATED FROM PAYMENT OF THE SPECIAL TAX.

ARTICLE 8. THE PRESENT LAW TAKES EFFECT FROM 1 OCTOBER 1974
FOR BAUXITE AND FROM 1 JANUARY 1975 FOR ALUMINA.

CONAKRY 13 JANUARY 1975.

END TEXT.

MACDONALD

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Message Attributes

Automatic Decaptioning: X
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Copy: SINGLE
Draft Date: 28 JAN 1975
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: MorefiRH
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Executive Order: N/A
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Margaret P. Grafeld
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TAGS: EMIN, EFIN, GV
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